



levied or collected during the aforesaid period shall, notwithstanding any defect in, or invalidity of, the enactment under which the tax was levied or collected, be deemed always to have been validly levied or collected as if this Ordinance were in force on the date on which such tax was levied or collected.

*Explanation.*—In this section, “law of a State” includes any law made by the Legislative Assembly of a State specified in Part C of the First Schedule to the Constitution and any notification issued in exercise of the powers conferred by section 2 of the Part C States

30 of 1950. (Laws) Act, 1950.

RAJENDRA PRASAD,

*President.*

---

K. Y. BHANDARKAR,

Secy. to the Govt. of India.